



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Alan R. Lynn Date Reviewed: May 30, 2000

Ancillary Document being reviewed (provide number and title): ETA 237.08.125—Sales tax exemption for sales of cattle and milk cows.
ETA 406.08.125—Sales of quarter horses.

Date last Issued: ETA 237—September 16, 1966
ETA 406—July 24, 1970

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-122—Sales of feed, seed, fertilizer, spray materials, and other tangible personal property for farm use.

Purpose of the document: ETA 237 explains that the retail sales tax exemption provided in RCW 82.08.0259 for sales of "cattle and milk cows used on the farm" does not apply to sales of sheep, goats, and hogs. Though sales of sheep, goats, and hogs may be exempt if the animals qualify under RCW 82.08.0259 as purebred livestock for breeding purposes.
ETA 406 explains that quarter horses qualify as purebred livestock for the purposes of RCW 82.08.0259.

Is the document clearly written?

Yes	No
x	

Does the document provide accurate and useful information?

Yes	No
x	



	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Review recommendation:	A. Update	<input type="checkbox"/>
	B. Repeal	<input type="checkbox"/>
	C. Leave as is	<input checked="" type="checkbox"/>
	D. Incorporate into rule and repeal	<input type="checkbox"/>

Briefly explain your recommendation:

These documents clarify what qualifies as “livestock” for the purposes of the retail sales tax exemption provided by RCW 82.08.0259. This information should be retained at this time and incorporated into Rule 122 when that rule is next revised.

Manager Action:	<input type="checkbox"/> Accepted recommendation	Date: _____
	<input type="checkbox"/> Returned for further review	Date: _____

Comments _____